

**GEARY COUNTY, KANSAS**  
**FINANCIAL STATEMENT**  
**WITH INDEPENDENT AUDITORS' REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

**GEARY COUNTY, KANSAS**

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*Pottberg, Gassman & Hoffman, Chtd.*

## INDEPENDENT AUDITORS' REPORT

Board of County Commissioners  
Geary County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Geary County, Kansas, as of and for the year ended December 31, 2014, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note A of the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

*Basis for Qualified Opinion*

The *Net Pension Liability* disclosure in Note D was obtained from the Kansas Public Employees Retirement System (KPERS) June 30, 2014 and 2013 audit report. We did not perform any audit procedures on the net pension liability for KPERS or the County's proportionate share of the net pension liability for both KPERS and KP&F. Consequently, we were unable to determine whether any adjustments to those amounts were necessary.

*Qualified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A, except for the item in the preceding paragraph.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures - actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual or actual and budget, schedule of regulatory basis receipts and disbursements - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

*Pottberg, Gassman & Hoffman, Chartered*

Pottberg, Gassman & Hoffman, Chartered  
Junction City, Kansas  
December 11, 2015

# GEARY COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:							
General	\$ 2,614,537	-	9,390,324	10,082,105	1,922,756	749,022	2,671,778
Special Purpose Funds:							
Road & Bridge	590,950	-	3,175,181	3,202,495	563,636	85,119	648,755
Noxious Weed	46,460	-	167,988	185,424	29,024	726	29,750
Noxious Weed Capital Outlay	79,985	-	25,000	76,000	28,985	-	28,985
Health	24,463	-	309,742	329,218	4,987	-	4,987
Capital Improvements	425,310	-	129,355	39,981	514,684	14,580	529,264
Special Bridge	255,615	-	220,006	264,772	210,849	-	210,849
Extension Council	22,206	-	281,562	297,902	5,866	-	5,866
4-H Club	3,656	-	12,274	15,550	380	-	380
Convention & Tourism	293,375	-	594,436	636,847	250,964	10,875	261,839
Animal Shelter	67,277	-	141,752	169,640	39,389	2,793	42,182
Mental Health	11,375	-	131,812	139,000	4,187	-	4,187
Election	203,351	-	103,971	110,180	197,142	6,205	203,347
Community College Tuition	17	-	-	17	-	-	-
Mental Retardation	6,792	-	84,109	88,633	2,268	-	2,268
Economic Development	27,308	-	219,564	227,440	19,432	-	19,432
Law Enforcement	385,617	-	144	14,795	370,966	1,200	372,166
CCH/KORA	44,399	-	19,491	2,644	61,246	393	61,639
Senior Citizens	9,136	-	152,358	158,212	3,282	-	3,282
Appraiser's Cost	62,739	-	345,209	360,712	47,236	4,089	51,325
Parks & Recreation	4,554	-	599	974	4,179	-	4,179
Employees' Benefits	805,772	-	2,877,403	3,121,971	561,204	5,269	566,473
Historical Preservation	9,091	-	123,926	128,543	4,474	-	4,474
Special Alcohol Program	123,950	-	8,295	4,656	127,589	-	127,589
Hospital	16,267	-	240,101	250,000	6,368	-	6,368
Solid Waste Environmental	194,721	-	-	-	194,721	-	194,721
NCK Juvenile Detention Center	47,959	-	161,520	167,847	41,632	-	41,632
Court Trustee	1,257,256	-	299,431	613,263	943,424	9,083	952,507
Enhanced 911	307,177	-	-	440	306,737	-	306,737
Senate Bill No. 50 CO 911	311,222	-	212,678	149,466	374,434	29,114	403,548
PBC Cloud County CC	308,329	-	111,701	57,752	362,278	1,118	363,396

The notes to the financial statement are an integral part of this statement.

**GEARY COUNTY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Special Purpose Funds, Continued:							
PBC Pennell - Courthouse	\$ 31,223	-	348,900	438,400	(58,277)	109,600	51,323
County Neighborhood Revital Rebate	131,916	-	607,509	629,593	109,832	-	109,832
The Bluffs TIF District	25,442	-	1,914	9,018	18,338	-	18,338
Fire District No. 1	85,865	-	217,521	225,424	77,962	4,764	82,726
Library	5,742	-	76,101	75,000	6,843	-	6,843
Water District No. 2 & 3	2,777	-	15,406	11,554	6,629	439	7,068
Laurel Canyon Sewer District No. 4	-	-	14,762	11,830	2,932	695	3,627
Special Law Enforcement	121,790	-	45,000	68,572	98,218	-	98,218
Juvenile Diversion	1,112	-	6,513	4,408	3,217	370	3,587
Emergency Mgt Mitigation Grant	500	-	-	-	500	-	500
Spec Law Enforce Trust (Sheriff Drug)	482,549	-	1,629,403	642,103	1,469,849	23,390	1,493,239
Federal Sheriff Drug Forfeiture	-	-	44,097	-	44,097	-	44,097
Kansas Department of Corrections	92,943	-	569,211	556,351	105,803	4,438	110,241
Juvenile Justice Authority - Sanction	7,658	-	587,238	583,023	11,873	4,548	16,421
Juvenile Justice Authority - Prevention	(243)	-	44,094	40,641	3,210	231	3,441
Educational Liaison Fund	40,792	-	26,438	35,508	31,722	-	31,722
Community Correction Grants	23,570	-	68,559	72,959	19,170	146	19,316
JJA Supplemental Funds	9,821	-	-	3,208	6,613	-	6,613
Emergency Management Grant	23,397	-	-	-	23,397	-	23,397
Fire Grant	6,609	-	-	-	6,609	-	6,609
Citizens Corp Grant	5,950	-	-	-	5,950	-	5,950
County Attorney Drug Forfeiture	179,106	-	494,392	147,065	526,433	754	527,187
Register of Deeds - Technology	56,945	-	36,926	52,209	41,662	1,239	42,901
Equipment Reserve	438,156	-	30,000	137,643	330,513	-	330,513
Fire Dist No. 1 - Spec Fire Protection Res	4,734	-	45	4,734	45	-	45
Bond and Interest Funds:							
Bond & Interest	524	-	63	425	162	-	162
Hospital Improvement 2006 (G.O. Bond)	960,760	-	2,254,359	2,193,906	1,021,213	-	1,021,213
Hospital G.O. Bond - Debt Reserve	1,000,000	-	-	-	1,000,000	-	1,000,000
Rockwood West	2,508	-	-	2,508	-	-	-
Refunding Bonds - Benefit Districts	2,815	-	43,768	41,651	4,932	-	4,932
Country Meadows	4,468	-	-	4,468	-	-	-

The notes to the financial statement are an integral part of this statement.

**GEARY COUNTY, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Business Funds:							
Waste Disposal	\$ 46,511	-	1,872,590	1,856,629	62,472	134,619	197,091
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 12,356,806</u>	<u>-</u>	<u>28,574,741</u>	<u>28,745,309</u>	<u>12,186,238</u>	<u>1,204,819</u>	<u>13,391,057</u>
Composition of Cash:							
				Checking Accounts		\$	32,514,742
				Municipal Investment Pool			1,599,873
				Treasurer Change Drawers			1,600
				Office Checking/Petty Cash/Change Funds			1,765,192
				Certificates of Deposit			<u>271,219</u>
				Total Cash			36,152,626
				Agency Funds Per Schedule 3 (Page 58)			<u>(22,761,569)</u>
				Total Reporting Entity (Excluding Agency Funds)		\$	<u>13,391,057</u>

The notes to the financial statement are an integral part of this statement.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies applied in the preparation of the accompanying regulatory financial statement follows:

1. Municipal Financial Reporting Entity

Geary County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents Geary County, Kansas (the municipality) only. The financial statement does not include any related municipal entities.

2. Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2014:

Governmental Type Funds:

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise, internal service fund, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

3. Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.



## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **4. Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 6% per annum for delinquent taxes under \$10,000 and 12% per annum for delinquent taxes of \$10,000 or greater. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

#### **5. Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

A legal operating budget is not required for capital project funds, trust funds, special assessment funds and the following special purpose funds:

Special Law Enforcement  
Special Law Enforcement Trust  
Equipment Reserve  
County Attorney Drug Forfeiture  
State & Federal Grants  
Register of Deeds – Technology  
Fire District No. 1 - Special Fire Protection Reserve

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

Municipalities may use qualifying budget credits to increase expenditures in limited instances. K.S.A. 12-16,111 permits grant money to be spent without regard to budget limitations. The budget for Road & Bridge was increased \$247,932 due to participation in the fund exchange program with the Kansas Department of Transportation which allows local units of government to exchange some or all of the federal funds allocated to them in a specific federal fiscal year for state funds.

#### **6. Reimbursements**

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

#### **NOTE B - DEPOSITS AND INVESTMENTS**

As of December 31, 2014, the County had the following investment and maturity:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating U.S.</u>
		<u>Less than 1</u>	<u>1 – 2</u>	
Kansas Municipal Investment Pool	\$ 1,599,873	\$ 1,599,873	\$ -	S&P AAAf/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The

## **GEARY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2014**

#### **NOTE B - DEPOSITS AND INVESTMENTS (Continued)**

County has no investment policy that would further limit its investment choices. The rating of the County's investment is noted above.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The only investment the County had as of December 31, 2014, was with the Kansas Municipal Investment Pool.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$34,551,153 and the bank balance was \$34,768,209. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$792,043 was covered by federal depository insurance and \$33,976,166 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments with any bank, savings and loan association or savings bank to be adequately secured.

At December 31, 2014, the County had invested \$1,599,873 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

#### **NOTE C – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration by the Office of the Chief Financial Officer and interpretation by the County Attorney.

##### **Cash Basis Compliance:**

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE C - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)**

For the year ended December 31, 2014, the following fund is in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
PBC Pennell - Courthouse	\$ 58,277

#### Unclaimed Property Disposal Compliance

K.S.A. 58-3950 requires amounts greater than \$100 to one vendor or amounts accumulated to \$250 or more be remitted to the State Treasurer annually. There were outstanding vendor, treasurer, neighborhood revitalization rebate, payroll, Jail Inmate, Flex Account, Court Trustee, and County Attorney checks that have not been remitted to the State Treasurer. State statutes require the remittance of these dollars to the State Treasurer.

#### Inventory of Personal Property

K.S.A. 19-2687 requires that the county clerk compile a comprehensive inventory listing of personal property and that during the month of February the Commissioners or their designee view and check each item of personal property. The County does not have a procedure in place to verify that the inventories submitted by the Department Heads are perpetual in nature. We were unable to verify all additions and deletions tested. Inventories were not available for Court Services and the Senior Center.

#### **NOTE D – DEFINED BENEFIT PENSION PLAN**

*Plan description.* Geary County, participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS and KP&F was \$8,291,794,910. KPERS has determined the Municipality's proportionate share of the net pension liability is \$6,019,143 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE E – DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. Employees can choose between plans administered by Massachusetts Mutual Life Insurance Company or Nationwide Retirement Solutions. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

#### **NOTE F - INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 30,000
Noxious Weed	Noxious Weed Cap Outlay	K.S.A. 2-1318	25,000
Special Auto	General	K.S.A. 8-145	47,472
Community College Tuition	General	Close Fund	17
Bluffs TIF District	General	K.S.A. 10-117a	9,018
Bond & Interest	General	K.S.A. 10-117a	425
Rockwood West	General	K.S.A. 10-117a	2,508
Country Meadows	General	K.S.A. 10-117a	4,468

#### **NOTE G - RELATED PARTY TRANSACTIONS**

The Geary County Public Building Commission (PBC) and the Geary Community Hospital are related municipal entities of Geary County, Kansas. Geary County, Kansas rents the facilities built by the PBC for an amount sufficient to cover the debt service payments made by the PBC. The rents are not calculated as arm's-length transactions. The lease agreements also require the lessees to purchase insurance to cover the risk of loss of the facilities.

#### **NOTE H - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORCC) public entity risk pools currently operating as common risk management and insurance programs for participating members.

The County pays annual premiums to KCAMP for its property and liability insurance coverage and KWORCC for its workers' compensation insurance coverage. The agreements to participate provide that KCAMP and KWORCC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of the self-insured amount for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP or KWORCC management. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

# GEARY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

### NOTE I - LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2014, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds:</b>									
Convention Center Contract	0.00%	12/17/2002	1,500,000	12/31/2023	\$ 750,000	-	75,000	675,000	-
Convention Center Contract - CVB	0.00%	12/17/2002	1,500,000	12/31/2023	500,000	-	50,000	450,000	-
Series 2006, Hospital Bonds	3.50 - 6.50%	9/1/2006	34,000,000	9/1/2031	31,210,000	-	755,000	30,455,000	1,438,906
Series 2013, Refunding Bonds	0.35 - 1.70%	4/1/2013	360,000	9/1/2021	325,000	-	40,000	285,000	3,303
<b>Capital Leases Payable:</b>									
Xerox Copier - W7855PT	5.90%	7/18/2013	8,913	7/18/2017	8,079	-	8,079	-	40
<b>Total Contractual Indebtedness</b>					<b>\$ 32,793,079</b>	<b>-</b>	<b>928,079</b>	<b>31,865,000</b>	<b>1,442,249</b>

# GEARY COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

### NOTE I - LONG-TERM DEBT (Continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year								
PRINCIPAL:	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020-2024</u>	<u>2025-2029</u>	<u>2030-2031</u>	<u>Total</u>
General Obligation Bonds:									
Convention Center Contract	\$ 75,000	75,000	75,000	75,000	75,000	300,000	-	-	675,000
Convention Center Contract - CVB	50,000	50,000	50,000	50,000	50,000	200,000	-	-	450,000
Series 2006, Hospital Bonds	840,000	940,000	1,025,000	1,125,000	1,225,000	7,865,000	11,525,000	5,910,000	30,455,000
Series 2013, Refunding Bonds	40,000	40,000	45,000	40,000	40,000	80,000	-	-	285,000
Total Principal	1,005,000	1,105,000	1,195,000	1,290,000	1,390,000	8,445,000	11,525,000	5,910,000	31,865,000
INTEREST:									
General Obligation Bonds:									
Convention Center Contract	-	-	-	-	-	-	-	-	-
Convention Center Contract - CVB	-	-	-	-	-	-	-	-	-
Series 2006, Hospital Bonds	1,389,831	1,335,231	1,274,131	1,207,506	1,151,256	4,730,269	2,604,494	313,950	14,006,668
Series 2013, Refunding Bonds	3,122	2,903	2,622	2,240	1,800	1,960	-	-	14,647
Total Interest	1,392,953	1,338,134	1,276,753	1,209,746	1,153,056	4,732,229	2,604,494	313,950	14,021,315
Total Principal and Interest	\$ 2,397,953	2,443,134	2,471,753	2,499,746	2,543,056	13,177,229	14,129,494	6,223,950	45,886,315

## GEARY COUNTY, KANSAS

### NOTES TO THE FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE I - LONG-TERM DEBT (Continued)**

The Geary County Convention and Visitors Bureau (CVB) agreed to contribute \$50,000 annually to the City of Junction City for the Convention Center until the bonds used to fund the development are paid or retired. Contingent payments are also required under this agreement once annual gross receipts of Transient Guest Tax exceed \$300,000. The CVB is required to remit one-half of those receipts which exceed \$300,000 to the City up to a maximum of \$25,000 annually, i.e., the maximum annual contribution of \$75,000 would be required when receipts of Transient Guest Tax equal or exceed \$350,000 for that year. 2014 tax receipts totaled \$594,135 resulting in a debt payment of \$75,000. The long-term liabilities presented above do not include the contingent payments.

#### **NOTE J – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

##### **1. Other Post Employment Benefits**

As provided by K.S.A.12-5040, the County allows retirees to participate in the group health insurance plan. The County pays 50% of a single premium for each retiree until age 65 and each retiree is responsible for the balance.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

##### **2. Compensated Absences**

The County's policy regarding annual leave allows employees to accumulate time based on hours worked per week and years of continuous service as follows:

Years of Continuous Service	Leave Accrual Per Pay Period <u>37.5 hrs/week</u>	Maximum Accrual for <u>37.5 hrs/week</u>	Leave Accrual Per Pay Period <u>40 hrs/week</u>	Maximum Accrual for <u>40 hrs/week</u>
Less than one year	5.75 hours	-	6 hours	-
1 to 10	9.50 hours	150 hours	10 hours	160 hours
10 to 15	11.25 hours	180 hours	12 hours	192 hours
Over 15	15.00 hours	225 hours	16 hours	240 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn leave as follows:

Years of Continuous Service	Leave Accrual Per Pay Period	Maximum Accrual
Less than one year	3 hours	36 hours
Over one year	5 hours	80 hours

Increases in the amount of leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category.



## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE J – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)**

Annual leave is earned by the pay period and may not be taken until the first of the pay period following accrual. Non-exempt employees' leave may be taken in no less than one-half hour increments. Exempt employees' vacation leave may be taken in no less than one-half day increments.

The maximum leave accruals are determined at the Department's year end:

<u>Department</u>	<u>Date</u>
Community Corrections	June 24
Public Works & Register of Deeds	July 24
All Other Departments	December 24

Upon termination of employment an employee is entitled to pay for unused accrued leave not to exceed the maximum accrual for years of service listed above. With the required departmental approvals and subject to departmental budget constraints, an employee may be allowed to sell a portion of the unused leave back to the County for cash.

The County's policy regarding sick leave allows employees to accumulate sick leave time based on hours worked per week and years of continuous service as follows:

<u>Years of</u> <u>Continuous</u> <u>Service</u>	<u>Sick Leave Accrual</u> <u>Per Pay Period</u> <u>37.5 hrs/week</u>	<u>Sick Leave Accrual</u> <u>Per Pay Period</u> <u>40 hrs/week</u>
Less than one year	3.75 hours	4 hours
After one year	7.50 hours	8 hours

Regular part-time employees working more than 25 hours per week but less than 37.5 hours per week will earn sick leave as follows:

<u>Years of Continuous</u> <u>Service</u>	<u>Sick Leave Accrual</u> <u>Per Pay Period</u>
Less than one year	2 hours
After one year	4 hours

Increases in the amount of sick leave earned due to years of service occur on the first of the pay period following the anniversary of employment that entitles the employee to the new earning category. Upon retirement, employees that are KPERS eligible are compensated at their current rate of pay for the lesser of one-third of the sick leave accrued or 60 days.

The Commissioners designate the paid holidays for the year. If one of these holidays occurs on the regular day off of an employee, the individual is granted a day of floating holiday time which must be used within a reasonable time period.

The County has estimated the dollar amount of accumulated annual leave for all employees at December 31, 2014, of \$447,717 and accumulated sick leave expected to be paid to employees eligible for full retirement under KPERS at December 31, 2014, of \$154,749.

## GEARY COUNTY, KANSAS

### NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2014

#### **NOTE J – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)**

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

#### **NOTE K - LEASES**

Geary County, Kansas has entered into operating leases with the Geary County Public Building Commission (PBC) for the Courthouse/Pennell Building, Cloud County College Campus buildings, Geary County Office Building, Detention Center Expansion and the expansion and the renovation of the Geary Community Hospital facilities (Hospital Project). Geary County, Kansas subsequently entered into a sublease agreement with Cloud County Community College for the college campus buildings. The leases expire when the bonds which were used to construct the facilities have been retired.

The bonds on the original Cloud County College Campus buildings were retired June 1, 2007. This lease has been extended for an indefinite period. Since the lease receipts are retained by the County, they are not included in the amounts below.

The operation leases for the Courthouse/Pennell Building and the Geary County Office Building were amended on April 1, 2009 to reflect the issuance of refunding bonds by the PBC. The final bond payments on the Courthouse/Pennell and Geary County Office Building, Detention Center Expansion, and Hospital Project bonds are February 1, 2017; August 1, 2026; and August 1, 2031, respectively.

Geary County, Kansas entered into an operating lease dated May 1, 2012, with the PBC for an educational building on the Cloud County Community College Campus and subsequently entered into a sublease agreement with Cloud County Community College for the same building on June 1 2012. The lease requires basic rent payments equal to the scheduled bond payments. The lease terminates on May 31, 2022, but may be extended for a period not to extend beyond May 31, 2032, which is the date the bonds are retired.

The following is a schedule by years of minimum future rentals on non-cancelable operating leases as of December 31, 2014:

Year Ending December 31:	
2015	\$ 1,410,608
2016	1,411,593
2017	952,654
2018	862,051
2019	861,862
2020-2024	4,318,472
2025-2029	3,224,992
2030-2031	1,064,730
Total minimum future rentals	<u>\$ 14,106,962</u>

All of the lease agreements, except for the Hospital Project and the Cloud County Community College leases, include a stipulation that within 30 days after receipt of written notice, the lessee is obligated to pay any additional rent deemed payable by the PBC. There have been no such additional rents assessed since the inception of the leases.

## **GEARY COUNTY, KANSAS**

### **NOTES TO FINANCIAL STATEMENT** **DECEMBER 31, 2014**

#### **NOTE L - LITIGATION**

The County Attorney's letter dated December 11, 2015, did not apprise us of any claims that would have a material effect on the entity.

#### **NOTE M - 2013 FINANCIAL DATA**

The amounts shown for 2013 in the regulatory-required supplementary information are included where practicable, only to provide a basis for comparison with 2014, and are not intended to present all information necessary for a fair presentation in accordance with the regulatory basis of accounting.

The Refunding Bonds – Benefit Districts fund on Page 54 was revised for 2013 to correctly reflect the calculation of the Total Cash Receipts and to report the correct amount of the Payoff Old Benefit District Bonds.

#### **NOTE N – HEALTH DEPARTMENT**

On July 1, 1949, the respective commissions of the City of Junction City and Geary County, Kansas created the Joint Board of Health known as the Junction City – Geary County Health Department (Health Department) which has been primarily supported through federal and state grants, city and county appropriations and client service revenues. The building in which the Health Department is housed is owned by Geary County, Kansas as well as the major furniture and fixtures. The City Commission voted to start decreasing their funding of the Health Department in 2013. All City of Junction City funding will be eliminated by January 1, 2015, at which time the Health Department will become part of Geary County, Kansas.

#### **NOTE O - SUBSEQUENT EVENTS**

House Bill 2643 was passed in 2014 which will eliminate mortgage registration fees by 2019.

The Geary County Emergency telephone Services Board entered into a lease-purchase agreement for \$175,000 with Central National Bank on May 15, 2015, to assist in the purchase of 911 equipment totaling \$306,591.

The County has evaluated subsequent events through December 11, 2015, the date in which the financial statement was available to be issued.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

## GEARY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Governmental Type Funds:					
General	\$ 10,809,710	-	10,809,710	10,082,105	(727,605)
Special Purpose Funds:					
Road & Bridge	3,159,424	247,932	3,407,356	3,202,495	(204,861)
Noxious Weed	195,405	-	195,405	185,424	(9,981)
Noxious Weed Capital Outlay*					
Health	329,218	-	329,218	329,218	-
Capital Improvements	478,200	-	478,200	39,981	(438,219)
Special Bridge	289,250	-	289,250	264,772	(24,478)
Extension Council	297,902	-	297,902	297,902	-
4-H Club	15,550	-	15,550	15,550	-
Convention & Tourism	820,811	-	820,811	636,847	(183,964)
Animal Shelter	192,708	-	192,708	169,640	(23,068)
Mental Health	139,000	-	139,000	139,000	-
Election	222,191	-	222,191	110,180	(112,011)
Community College Tuition	50	-	50	17	(33)
Mental Retardation	88,633	-	88,633	88,633	-
Economic Development	242,815	-	242,815	227,440	(15,375)
Law Enforcement	312,935	-	312,935	14,795	(298,140)
CCH/KORA	58,319	-	58,319	2,644	(55,675)
Senior Citizens	158,212	-	158,212	158,212	-
Appraiser's Cost	374,100	-	374,100	360,712	(13,388)
Parks & Recreation	5,944	-	5,944	974	(4,970)
Employees' Benefits	3,570,627	-	3,570,627	3,121,971	(448,656)
Historical Preservation	128,543	-	128,543	128,543	-
Special Alcohol Program	131,390	-	131,390	4,656	(126,734)
Hospital	250,000	-	250,000	250,000	-
Solid Waste Environmental	194,721	-	194,721	-	(194,721)
NCK Juvenile Detention Center	167,847	-	167,847	167,847	-
Court Trustee	1,274,009	-	1,274,009	613,263	(660,746)
Enhanced 911	307,178	-	307,178	440	(306,738)
Senate Bill No. 50 CO 911	420,221	-	420,221	149,466	(270,755)
PBC Cloud County CC	402,927	-	402,927	57,752	(345,175)
PBC Pennell - Courthouse	438,400	-	438,400	438,400	-

**GEARY COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
Special Purpose Funds, Continued:					
County Neighborhood Revital Rebate	\$ 669,000	-	669,000	629,593	(39,407)
The Bluffs TIF District	9,018	-	9,018	9,018	-
Fire District No. 1	245,653	-	245,653	225,424	(20,229)
Library	75,000	-	75,000	75,000	-
Water District No. 2 & 3	21,845	-	21,845	11,554	(10,291)
Laurel Canyon Sewer District No. 4	16,345	-	16,345	11,830	(4,515)
Special Law Enforcement*					
Juvenile Diversion*					
Emergency Mgt Mitigation Grant*					
Spec Law Enforce Trust (Sheriff Drug)*					
Federal Sheriff Drug Forfeiture*					
Kansas Department of Corrections*					
Juvenile Justice Authority - Sanction*					
Juvenile Justice Authority - Prevention*					
Educational Liaison Fund*					
Community Correction Grants*					
JJA Supplemental Funds*					
Emergency Management Grant*					
Fire Grant*					
Citizens Corp Grant*					
County Attorney Drug Forfeiture*					
Register of Deeds -Technology*					
Equipment Reserve*					
Fire Dist No. 1 - Spec Fire Protection Res*					
Bond and Interest Funds:					
Bond & Interest	425	-	425	425	-
Hospital Improvement 2006 (G.O. Bond)	2,654,000	-	2,654,000	2,193,906	(460,094)
Hospital G.O. Bond - Debt Reserve*					
Rockwood West*					
Refunding Bonds - Benefit Districts*					
Country Meadows*					
Business Funds:					
Waste Disposal	2,001,501	-	2,001,501	1,856,629	(144,872)

\* Not Budgeted

## GEARY COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>GENERAL FUND</u>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 4,082,305	4,730,391	4,730,536	(145)
Delinquent Tax	30,425	179,911	90,000	89,911
Interest & Fees on Back Taxes	137,838	129,318	160,000	(30,682)
County Sales Tax	2,134,242	2,115,418	1,900,000	215,418
Motor Vehicle Tax	510,202	429,358	422,624	6,734
Recreational Vehicle Tax	4,487	4,358	3,865	493
Rental Vehicle Excise Tax	14,846	15,134	5,000	10,134
16/20M Vehicle Tax	13,509	11,261	10,745	516
Commercial Vehicle Tax	-	9,015	-	9,015
Intergovernmental Revenue:				
Alcohol Tax	958	599	1,330	(731)
Licenses and Fees:				
Mortgage Registration Fees	331,231	408,564	325,000	83,564
Officer's Fees	72,128	63,945	75,000	(11,055)
Sheriff's Checking Accounts	29,908	36,838	-	36,838
Special Fish & Game Fees	111	72	-	72
Diversion Fees	22,082	-	20,000	(20,000)
Other Fees & Licenses	314,452	401,266	208,000	193,266
Uses of Money and Property:				
Interest on Investments	37,785	31,630	35,000	(3,370)
Flood Control Rentals	26,922	29,619	17,000	12,619
Prisoners' Care	422,935	428,943	420,000	8,943
Other Receipts:				
Juvenile Detention	21,126	70,953	40,000	30,953
District Court	156,838	167,293	90,000	77,293
Insurance Reimbursements	18,266	-	-	-
Grant Monies	38,120	9,313	-	9,313
Sale of Assets	-	16,550	-	16,550
Transfer from Special Auto	49,594	47,472	50,000	(2,528)
Transfer from Comm College Tuition	-	17	50	(33)
Transfer from Bluffs TIF District	-	9,018	9,018	-
Transfer from Bond & Interest	-	425	425	-
Transfer from Rockwood West	-	2,508	-	2,508
Transfer from Country Meadows	-	4,468	-	4,468
Transfers from Benefit Districts	44,594	-	-	-
Miscellaneous	8,870	36,667	100,000	(63,333)
Total Cash Receipts	<u>8,523,774</u>	<u>9,390,324</u>	<u>8,713,593</u>	<u>676,731</u>

## GEARY COUNTY, KANSAS

**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)**

<b>GENERAL FUND (Continued)</b>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Expenditures:				
Departmental Expenditures:				
County Commission:				
Personal Services	\$ 102,726	105,232	96,499	8,733
Contractual Services	14,714	14,068	22,250	(8,182)
Commodities	1,544	495	2,000	(1,505)
Capital Outlay	-	-	500	(500)
Total	<u>118,984</u>	<u>119,795</u>	<u>121,249</u>	<u>(1,454)</u>
County Clerk:				
Personal Services	187,568	195,695	220,117	(24,422)
Contractual Services	7,067	4,798	7,000	(2,202)
Commodities	1,533	1,126	2,000	(874)
Capital Outlay	3,110	2,906	4,320	(1,414)
Total	<u>199,278</u>	<u>204,525</u>	<u>233,437</u>	<u>(28,912)</u>
County Treasurer:				
Personal Services	195,538	200,142	193,762	6,380
Contractual Services	10,180	7,181	10,600	(3,419)
Commodities	3,507	4,191	4,500	(309)
Capital Outlay	-	4,840	3,500	1,340
Total	<u>209,225</u>	<u>216,354</u>	<u>212,362</u>	<u>3,992</u>
County Attorney:				
Personal Services	617,793	640,378	634,302	6,076
Contractual Services	108,245	113,178	124,800	(11,622)
Commodities	15,423	23,234	20,000	3,234
Capital Outlay	11,023	3,659	10,000	(6,341)
Diversion Expenditures	11,245	1,728	15,000	(13,272)
Lease-Purchase Payments	1,045	-	-	-
Co. Counselor Personal Services	12,240	12,140	12,240	(100)
Total	<u>777,014</u>	<u>794,317</u>	<u>816,342</u>	<u>(22,025)</u>
Register of Deeds:				
Personal Services	157,233	162,832	168,303	(5,471)
Contractual Services	5,707	5,686	6,500	(814)
Commodities	1,920	2,556	4,100	(1,544)
Capital Outlay	45	-	150	(150)
Total	<u>164,905</u>	<u>171,074</u>	<u>179,053</u>	<u>(7,979)</u>



## GEARY COUNTY, KANSAS

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2014  
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>GENERAL FUND (Continued)</u>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
Expenditures:				
Sheriff:				
Personal Services	\$ 3,283,829	3,423,465	3,464,500	(41,035)
Contractual Services	1,336,634	1,475,054	1,464,500	10,554
Commodities	59,552	46,827	216,000	(169,173)
Capital Outlay	144,478	39,672	122,000	(82,328)
Office Checking Accounts	29,908	36,838	-	36,838
Total	<u>4,854,401</u>	<u>5,021,856</u>	<u>5,267,000</u>	<u>(245,144)</u>
Unified Court:				
Contractual Services	851,924	857,945	869,265	(11,320)
Commodities	32,450	47,234	28,250	18,984
Capital Outlay	32,614	19,763	400	19,363
Total	<u>916,988</u>	<u>924,942</u>	<u>897,915</u>	<u>27,027</u>
Personnel:				
Personal Services	106,593	109,248	109,675	(427)
Contractual Services	7,951	39,410	43,350	(3,940)
Commodities	4,333	3,844	6,200	(2,356)
Capital Outlay	3,201	2,422	3,500	(1,078)
Total	<u>122,078</u>	<u>154,924</u>	<u>162,725</u>	<u>(7,801)</u>
Courthouse:				
Personal Services	4,966	-	28,700	(28,700)
Contractual Services	588,968	669,922	680,000	(10,078)
Commodities	18,204	15,928	56,000	(40,072)
Capital Outlay	187	3,889	10,000	(6,111)
Total	<u>612,325</u>	<u>689,739</u>	<u>774,700</u>	<u>(84,961)</u>
Emergency Preparedness:				
Personal Services	65,336	64,807	75,719	(10,912)
Contractual Services	25,425	22,822	17,330	5,492
Commodities	12,299	12,610	17,700	(5,090)
Capital Outlay	44,162	4,999	22,500	(17,501)
Total	<u>147,222</u>	<u>105,238</u>	<u>133,249</u>	<u>(28,011)</u>
GIS Committee:				
Contractual Services	33,483	39,571	72,017	(32,446)
Commodities	3,937	108	5,000	(4,892)
Capital Outlay	3,653	250	8,000	(7,750)
Total	<u>41,073</u>	<u>39,929</u>	<u>85,017</u>	<u>(45,088)</u>

## GEARY COUNTY, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>GENERAL FUND (Continued)</u>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Other Expenditures & Transfers:				
Soil Conservation	\$ 25,000	25,000	25,000	-
Inspection & Permits	103,624	99,912	103,400	(3,488)
Ambulance	581,014	621,779	690,291	(68,512)
Coroners & Autopsies	45,436	49,897	60,000	(10,103)
Area Agency on Aging	8,910	10,761	10,761	-
Drug Testing/Background Checks	1,898	1,150	3,500	(2,350)
New Office Building Rent	108,000	108,000	108,000	-
Jail Addition Rent	375,000	375,000	375,000	-
Community Corrections Insurance	17,943	18,418	18,612	(194)
Silver Haired Legislature	-	-	300	(300)
Open Door	12,000	16,500	18,000	(1,500)
Opera House	-	75,000	75,000	-
Indigent Funerals	-	-	24,000	(24,000)
Flint Hills Regional Council	5,402	5,764	4,600	1,164
Flint Hills Regional Leadership	-	-	500	(500)
Flint Hills MPO	-	3,508	7,131	(3,623)
ATA Bus	57,662	62,829	51,726	11,103
3 Rivers Inc	20,000	15,000	20,000	(5,000)
Comprehensive Plan	9,142	6,830	15,000	(8,170)
Longevity Payroll	44,680	44,480	45,000	(520)
Salary Reclassifications	-	-	21,000	(21,000)
Retirement Sick Leave & Vacation	54,050	3,370	93,840	(90,470)
Dick Edwards TIF	43,076	66,214	-	66,214
Miscellaneous	52,838	-	100,000	(100,000)
Trans to Refunding Bonds - Benefit Dist	36,428	-	-	-
Transfer to Equipment Reserve	105,994	30,000	56,000	(26,000)
Trans to Laurel Canyon Sewer Dist #4	4,171	-	-	-
Total Expenditures	<u>9,875,761</u>	<u>10,082,105</u>	<u>10,809,710</u>	<u>(727,605)</u>
Receipts Over (Under) Expenditures	(1,351,987)	(691,781)		
Unencumbered Cash, January 1	<u>3,966,524</u>	<u>2,614,537</u>		
Unencumbered Cash, December 31	<u>\$ 2,614,537</u>	<u>1,922,756</u>		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
<b><u>ROAD &amp; BRIDGE</u></b>				<u>(Under)</u>
Cash Receipts:				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$1,561,143	1,362,078	1,362,158	(80)
Delinquent Tax	7,637	49,304	35,000	14,304
Motor Vehicle Tax	117,165	161,222	161,626	(404)
Recreational Vehicle Tax	1,031	1,639	1,478	161
16/20M Vehicle Tax	3,318	2,581	4,109	(1,528)
Commercial Vehicle Tax	-	3,447	-	3,447
Intergovernmental Revenue:				
City & County Highway Fund	712,498	734,821	700,000	34,821
Other Receipts:				
State of Kansas	172,773	248,092	-	248,092
FEMA	-	41,355	-	41,355
Flood Control Rentals	8,974	9,873	5,000	4,873
Fuel Reimbursement & Miscellaneous	619,150	560,769	500,000	60,769
Total Cash Receipts	<u>3,203,689</u>	<u>3,175,181</u>	<u>2,769,371</u>	<u>405,810</u>
Expenditures:				
Personal Services	1,011,071	1,020,297	1,121,424	(101,127)
Contractual Services	65,410	63,317	60,000	3,317
Commodities	1,736,152	1,791,840	1,828,000	(36,160)
Capital Outlay	121,217	79,109	150,000	(70,891)
Grant Expenditures	172,773	247,932	-	247,932
Transfer to Equipment Reserve	140,000	-	-	-
Adjustment for Qualifying Budget Credits	-	-	247,932	(247,932)
Total Expenditures	<u>3,246,623</u>	<u>3,202,495</u>	<u>3,407,356</u>	<u>(204,861)</u>
Receipts Over (Under) Expenditures	(42,934)	(27,314)		
Unencumbered Cash, January 1	<u>633,884</u>	<u>590,950</u>		
Unencumbered Cash, December 31	<u>\$ 590,950</u>	<u>563,636</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>NOXIOUS WEED</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 79,078	121,477	121,493	(16)
Delinquent Tax	674	4,001	3,000	1,001
Motor Vehicle Tax	8,595	8,265	8,175	90
Recreational Vehicle Tax	76	84	75	9
16/20M Vehicle Tax	296	188	208	(20)
Commercial Vehicle Tax	-	175	-	175
Sale of Chemicals and Labor	38,146	33,798	35,000	(1,202)
Total Cash Receipts	<u>126,865</u>	<u>167,988</u>	<u>167,951</u>	<u>37</u>
Expenditures:				
Personal Services	79,681	104,927	125,805	(20,878)
Contractual Services	4,217	3,739	6,300	(2,561)
Commodities	53,914	51,758	63,300	(11,542)
Transfer to Nox. Weed Capital Outlay	40,000	25,000	-	25,000
Total Expenditures	<u>177,812</u>	<u>185,424</u>	<u>195,405</u>	<u>(9,981)</u>
Receipts Over (Under) Expenditures	(50,947)	(17,436)		
Unencumbered Cash, January 1	97,407	46,460		
Unencumbered Cash, December 31	<u>\$ 46,460</u>	<u>29,024</u>		
<b><u>NOXIOUS WEED CAPITAL OUTLAY*</u></b>				
Cash Receipts:				
Transfer from Noxious Weed	\$ 40,000	25,000		
Expenditures:				
Equipment	102,257	76,000		
Receipts Over (Under) Expenditures	(62,257)	(51,000)		
Unencumbered Cash, January 1	142,242	79,985		
Unencumbered Cash, December 31	<u>\$ 79,985</u>	<u>28,985</u>		

\* Not Budgeted

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 213,555	274,473	274,401	72
Delinquent Tax	1,916	11,212	7,000	4,212
Motor Vehicle Tax	31,729	22,654	22,114	540
Recreational Vehicle Tax	279	230	202	28
16/20M Vehicle Tax	797	701	562	139
Commercial Vehicle Tax	-	472	-	472
Total Cash Receipts	<u>248,276</u>	<u>309,742</u>	<u>304,279</u>	<u>5,463</u>
Expenditures:				
Remittances to Health Board	<u>329,218</u>	<u>329,218</u>	<u>329,218</u>	<u>-</u>
Receipts Over (Under) Expenditures	(80,942)	(19,476)		
Unencumbered Cash, January 1	105,405	24,463		
Unencumbered Cash, December 31	<u>\$ 24,463</u>	<u>4,987</u>		
<b><u>CAPITAL IMPROVEMENTS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 108,407	109,001	109,057	(56)
Delinquent Tax	662	4,836	3,500	1,336
Motor Vehicle Tax	21,414	11,724	11,213	511
Recreational Vehicle Tax	187	119	103	16
16/20 M Vehicle Tax	-	486	285	201
Commercial Vehicle Tax	-	239	-	239
Misc Collections/Reimbursements	-	2,950	-	2,950
Total Cash Receipts	<u>130,670</u>	<u>129,355</u>	<u>124,158</u>	<u>5,197</u>
Expenditures:				
Capital Outlay	6,740	-	226,600	(226,600)
Konza Health	25,000	22,500	25,000	(2,500)
Building Improvements	<u>70,509</u>	<u>17,481</u>	<u>226,600</u>	<u>(209,119)</u>
Total Expenditures	<u>102,249</u>	<u>39,981</u>	<u>478,200</u>	<u>(438,219)</u>
Receipts Over (Under) Expenditures	28,421	89,374		
Unencumbered Cash, January 1	396,889	425,310		
Unencumbered Cash, December 31	<u>\$ 425,310</u>	<u>514,684</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>SPECIAL BRIDGE</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ -	218,221	218,108	113
Delinquent Tax	152	1,107	2,500	(1,393)
Miscellaneous	-	678	-	678
Total Cash Receipts	<u>152</u>	<u>220,006</u>	<u>220,608</u>	<u>(602)</u>
Expenditures:				
Engineering	140,309	-	-	-
Construction	5,369	264,772	289,250	(24,478)
Total Expenditures	<u>145,678</u>	<u>264,772</u>	<u>289,250</u>	<u>(24,478)</u>
Receipts Over (Under) Expenditures	(145,526)	(44,766)		
Unencumbered Cash, January 1	401,141	255,615		
Unencumbered Cash, December 31	<u>\$ 255,615</u>	<u>210,849</u>		
 <b><u>EXTENSION COUNCIL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 260,480	242,955	242,994	(39)
Delinquent Tax	1,623	9,992	6,000	3,992
Motor Vehicle Tax	26,682	27,174	26,975	199
Recreational Vehicle Tax	235	276	247	29
16/20M Vehicle Tax	675	590	686	(96)
Commercial Vehicle Tax	-	575	-	575
Total Cash Receipts	<u>289,695</u>	<u>281,562</u>	<u>276,902</u>	<u>4,660</u>
Expenditures:				
Appropriations	<u>292,402</u>	<u>297,902</u>	<u>297,902</u>	<u>-</u>
Receipts Over (Under) Expenditures	(2,707)	(16,340)		
Unencumbered Cash, January 1	24,913	22,206		
Unencumbered Cash, December 31	<u>\$ 22,206</u>	<u>5,866</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>4-H CLUB</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 14,121	10,237	10,306	(69)
Delinquent Tax	81	502	300	202
Motor Vehicle Tax	1,173	1,463	1,455	8
Recreational Vehicle Tax	10	15	13	2
16/20M Vehicle Tax	35	26	37	(11)
Commercial Vehicle Tax	-	31	-	31
Total Cash Receipts	<u>15,420</u>	<u>12,274</u>	<u>12,111</u>	<u>163</u>
Expenditures:				
Appropriations	<u>15,500</u>	<u>15,550</u>	<u>15,550</u>	<u>-</u>
Receipts Over (Under) Expenditures	(80)	(3,276)		
Unencumbered Cash, January 1	<u>3,736</u>	<u>3,656</u>		
Unencumbered Cash, December 31	<u>\$ 3,656</u>	<u>380</u>		
 <b><u>CONVENTION &amp; TOURISM</u></b>				
Cash Receipts:				
Transient Guest Tax	\$ 608,765	594,135	607,000	(12,865)
Miscellaneous	<u>3,442</u>	<u>301</u>	<u>500</u>	<u>(199)</u>
Total Cash Receipts	<u>612,207</u>	<u>594,436</u>	<u>607,500</u>	<u>(13,064)</u>
Expenditures:				
Personal Services	135,909	135,952	133,592	2,360
Contractual Services (Marketing)	417,826	370,066	423,069	(53,003)
Commodities (Office Expense)	3,619	5,951	73,250	(67,299)
Reimburse Employees' Benefits	50,999	49,878	52,900	(3,022)
CVB Bond Payment Allocation	75,000	75,000	75,000	-
Sports Complex	-	-	45,000	(45,000)
Miscellaneous	-	-	18,000	(18,000)
Total Expenditures	<u>683,353</u>	<u>636,847</u>	<u>820,811</u>	<u>(183,964)</u>
Receipts Over (Under) Expenditures	(71,146)	(42,411)		
Unencumbered Cash, January 1	<u>364,521</u>	<u>293,375</u>		
Unencumbered Cash, December 31	<u>\$ 293,375</u>	<u>250,964</u>		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>ANIMAL SHELTER</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 34,542	3,502	3,385	117
Delinquent Tax	339	1,904	300	1,604
Motor Vehicle Tax	7,631	3,761	3,576	185
Recreational Vehicle Tax	-	-	33	(33)
16/20M Vehicle Tax	213	208	91	117
Commercial Vehicle Tax	-	76	-	76
Collections	24,586	20,615	21,000	(385)
Surgery Deposits	14,663	7,945	21,000	(13,055)
City of Junction City Reimbursement	93,802	103,741	101,153	2,588
Miscellaneous Reimbursements	308	-	-	-
Total Cash Receipts	<u>176,084</u>	<u>141,752</u>	<u>150,538</u>	<u>(8,786)</u>
Expenditures:				
Personal Services	127,673	131,330	133,250	(1,920)
Contractual Services	18,297	17,771	18,158	(387)
Commodities	15,750	17,269	19,000	(1,731)
Capital Outlay	-	-	7,000	(7,000)
Surgery Deposit Refunds	7,725	3,270	15,300	(12,030)
Total Expenditures	<u>169,445</u>	<u>169,640</u>	<u>192,708</u>	<u>(23,068)</u>
Receipts Over (Under) Expenditures	6,639	(27,888)		
Unencumbered Cash, January 1	60,638	67,277		
Unencumbered Cash, December 31	<u>\$ 67,277</u>	<u>39,389</u>		
<b><u>MENTAL HEALTH</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 120,355	114,035	114,090	(55)
Delinquent Tax	740	4,558	2,000	2,558
Motor Vehicle Tax	12,259	12,553	12,459	94
Recreational Vehicle Tax	108	128	114	14
16/20M Vehicle Tax	307	272	317	(45)
Commercial Vehicle Tax	-	266	-	266
Total Cash Receipts	<u>133,769</u>	<u>131,812</u>	<u>128,980</u>	<u>2,832</u>
Expenditures:				
Remittances to North Central Kansas Guidance Center	135,000	139,000	139,000	-
Receipts Over (Under) Expenditures	(1,231)	(7,188)		
Unencumbered Cash, January 1	12,606	11,375		
Unencumbered Cash, December 31	<u>\$ 11,375</u>	<u>4,187</u>		



## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>ELECTION</u>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Ad Valorem Property Tax	\$ 111,665	89,959	89,851	108
Delinquent Tax	203	1,947	2,000	(53)
Motor Vehicle Tax	60	11,214	11,557	(343)
Recreational Vehicle Tax	1	114	106	8
16/20M Vehicle Tax	59	-	294	(294)
Commercial Vehicle Tax	-	247	-	247
Reimbursements/Miscellaneous	617	490	-	490
Total Cash Receipts	<u>112,605</u>	<u>103,971</u>	<u>103,808</u>	<u>163</u>
Expenditures:				
Personal Services	8,492	28,357	78,601	(50,244)
Contractual Services	29,888	67,105	114,027	(46,922)
Commodities	8,688	11,582	25,563	(13,981)
Capital Outlay	1,959	3,136	4,000	(864)
Total Expenditures	<u>49,027</u>	<u>110,180</u>	<u>222,191</u>	<u>(112,011)</u>
Receipts Over (Under) Expenditures	63,578	(6,209)		
Unencumbered Cash, January 1	<u>139,773</u>	<u>203,351</u>		
Unencumbered Cash, December 31	<u>\$ 203,351</u>	<u>197,142</u>		
 <u>COMMUNITY COLLEGE TUITION</u>				
Cash Receipts:				
Delinquent Tax	\$ 17	-	50	(50)
Expenditures:				
Transfer to General	-	17	50	(33)
Receipts Over (Under) Expenditures	17	(17)		
Unencumbered Cash, January 1	-	17		
Unencumbered Cash, December 31	<u>\$ 17</u>	<u>-</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>MENTAL RETARDATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 76,906	72,667	72,678	(11)
Delinquent Tax	485	2,976	1,500	1,476
Motor Vehicle Tax	8,145	8,034	7,968	66
Recreational Vehicle Tax	72	82	73	9
16/20M Vehicle Tax	198	180	203	(23)
Commercial Vehicle Tax	-	170	-	170
Total Cash Receipts	<u>85,806</u>	<u>84,109</u>	<u>82,422</u>	<u>1,687</u>
Expenditures:				
Remittance to Guidance Center	<u>86,895</u>	<u>88,633</u>	<u>88,633</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,089)	(4,524)		
Unencumbered Cash, January 1	<u>7,881</u>	<u>6,792</u>		
Unencumbered Cash, December 31	<u>\$ 6,792</u>	<u>2,268</u>		
<b><u>ECONOMIC DEVELOPMENT</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 179,664	192,394	192,408	(14)
Delinquent Tax	1,206	7,430	4,500	2,930
Motor Vehicle Tax	18,492	18,745	18,602	143
Recreational Vehicle Tax	163	190	170	20
16/20M Vehicle Tax	497	408	473	(65)
Commercial Vehicle Tax	-	397	-	397
Total Cash Receipts	<u>200,022</u>	<u>219,564</u>	<u>216,153</u>	<u>3,411</u>
Expenditures:				
Appropriation	122,815	112,440	122,815	(10,375)
Convention Center	75,000	75,000	75,000	-
Military Affairs	40,000	40,000	45,000	(5,000)
Total Expenditures	<u>237,815</u>	<u>227,440</u>	<u>242,815</u>	<u>(15,375)</u>
Receipts Over (Under) Expenditures	(37,793)	(7,876)		
Unencumbered Cash, January 1	<u>65,101</u>	<u>27,308</u>		
Unencumbered Cash, December 31	<u>\$ 27,308</u>	<u>19,432</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>LAW ENFORCEMENT</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 35	144	250	(106)
Reimbursements	100	-	-	-
Total Cash Receipts	<u>135</u>	<u>144</u>	<u>250</u>	<u>(106)</u>
Expenditures:				
Contractual Services	11,555	7,528	-	7,528
Commodities	1,891	5,956	-	5,956
Capital Outlay	13,507	1,311	312,935	(311,624)
Total Expenditures	<u>26,953</u>	<u>14,795</u>	<u>312,935</u>	<u>(298,140)</u>
Receipts Over (Under) Expenditures	(26,818)	(14,651)		
Unencumbered Cash, January 1	412,435	385,617		
Unencumbered Cash, December 31	<u>\$ 385,617</u>	<u>370,966</u>		
<b><u>CCH/KORA</u></b>				
Cash Receipts:				
CCH Fees	\$ 8,598	19,491	7,600	11,891
KORA Fees	3,680	-	14,000	(14,000)
Total Cash Receipts	<u>12,278</u>	<u>19,491</u>	<u>21,600</u>	<u>(2,109)</u>
Expenditures:				
Contractual Services	851	1,150	-	1,150
Commodities	2,747	1,494	-	1,494
Law Enforcement	-	-	58,319	(58,319)
Total Expenditures	<u>3,598</u>	<u>2,644</u>	<u>58,319</u>	<u>(55,675)</u>
Receipts Over (Under) Expenditures	8,680	16,847		
Unencumbered Cash, January 1	35,719	44,399		
Unencumbered Cash, December 31	<u>\$ 44,399</u>	<u>61,246</u>		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<b><u>SENIOR CITIZENS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 101,889	137,236	137,314	(78)
Delinquent Tax	629	3,893	1,800	2,093
Motor Vehicle Tax	10,997	10,652	10,552	100
Recreational Vehicle Tax	97	108	97	11
16/20M Vehicle Tax	249	244	268	(24)
Commercial Vehicle Tax	-	225	-	225
Total Cash Receipts	<u>113,861</u>	<u>152,358</u>	<u>150,031</u>	<u>2,327</u>
Expenditures:				
Appropriation - Sr. Citizens Center	<u>115,000</u>	<u>158,212</u>	<u>158,212</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,139)	(5,854)		
Unencumbered Cash, January 1	<u>10,275</u>	<u>9,136</u>		
Unencumbered Cash, December 31	<u>\$ 9,136</u>	<u>3,282</u>		
 <b><u>APPRAISER'S COST</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 306,320	295,923	295,885	38
Delinquent Tax	1,852	11,517	6,500	5,017
Motor Vehicle Tax	30,687	31,931	31,712	219
Recreational Vehicle Tax	270	324	290	34
16/20M Vehicle Tax	762	678	806	(128)
Commercial Vehicle Tax	-	676	-	676
Other	2,016	4,160	-	4,160
Total Cash Receipts	<u>341,907</u>	<u>345,209</u>	<u>335,193</u>	<u>10,016</u>
Expenditures:				
Personal Services	296,676	316,929	332,100	(15,171)
Contractual Services	22,570	36,937	20,000	16,937
Commodities	13,621	6,001	11,000	(4,999)
Capital Outlay	12,857	845	11,000	(10,155)
Total Expenditures	<u>345,724</u>	<u>360,712</u>	<u>374,100</u>	<u>(13,388)</u>
Receipts Over (Under) Expenditures	(3,817)	(15,503)		
Unencumbered Cash, January 1	<u>66,556</u>	<u>62,739</u>		
Unencumbered Cash, December 31	<u>\$ 62,739</u>	<u>47,236</u>		

**GEARY COUNTY, KANSAS****SPECIALPURPOSE FUNDS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****REGULATORY BASIS****FOR THE YEAR ENDED DECEMBER 31, 2014****(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)**

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>PARKS &amp; RECREATION</u></b>				
Cash Receipts:				
Alcohol Tax	\$ 958	599	1,330	(731)
Expenditures:				
Contractual Services	900	974	5,944	(4,970)
Receipts Over (Under) Expenditures	58	(375)		
Unencumbered Cash, January 1	4,496	4,554		
Unencumbered Cash, December 31	\$ 4,554	4,179		
 <b><u>EMPLOYEES' BENEFITS</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 2,133,592	2,018,055	2,018,131	(76)
Delinquent Tax	11,833	72,193	32,000	40,193
Motor Vehicle Tax	196,673	221,728	220,879	849
Recreational Vehicle Tax	1,730	2,253	2,020	233
16/20M Vehicle Tax	5,521	4,333	5,616	(1,283)
Commercial Vehicle Tax	-	4,712	-	4,712
Reimbursements	604,484	554,129	620,122	(65,993)
Total Cash Receipts	2,953,833	2,877,403	2,898,768	(21,365)
Expenditures:				
Group Insurance	1,617,695	1,606,580	1,800,000	(193,420)
Social Security Tax	604,717	604,778	675,540	(70,762)
Retirement	690,597	779,608	855,717	(76,109)
Workers' Compensation	112,855	121,702	220,000	(98,298)
Unemployment Insurance	8,742	6,944	10,170	(3,226)
Flex Account Fees	3,350	2,220	2,700	(480)
Other	660	-	2,500	(2,500)
Training	-	139	4,000	(3,861)
Total Expenditures	3,038,616	3,121,971	3,570,627	(448,656)
Receipts Over (Under) Expenditures	(84,783)	(244,568)		
Unencumbered Cash, January 1	890,555	805,772		
Unencumbered Cash, December 31	\$ 805,772	561,204		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over
				(Under)
<b><u>HISTORICAL PRESERVATION</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 101,889	109,001	109,054	(53)
Delinquent Tax	611	3,719	1,200	2,519
Motor Vehicle Tax	10,647	10,637	10,539	98
Recreational Vehicle Tax	94	108	96	12
16/20M Vehicle Tax	271	236	268	(32)
Commercial Vehicle Tax	-	225	-	225
Total Cash Receipts	<u>113,512</u>	<u>123,926</u>	<u>121,157</u>	<u>2,769</u>
Expenditures:				
Remittance to Historical Society	<u>113,500</u>	<u>128,543</u>	<u>128,543</u>	<u>-</u>
Receipts Over (Under) Expenditures	12	(4,617)		
Unencumbered Cash, January 1	<u>9,079</u>	<u>9,091</u>		
Unencumbered Cash, December 31	<u>\$ 9,091</u>	<u>4,474</u>		
<b><u>SPECIAL ALCOHOL PROGRAM</u></b>				
Cash Receipts:				
Alcohol Tax Proceeds	<u>\$ 8,828</u>	<u>8,295</u>	<u>8,675</u>	<u>(380)</u>
Expenditures:				
Parks & Recreation	958	599	1,330	(731)
General Fund	958	599	1,330	(731)
Contractual	2,600	2,600	2,600	-
Commodities	-	858	-	858
Sheriff's Alcohol Equipment	-	-	126,130	(126,130)
Total Expenditures	<u>4,516</u>	<u>4,656</u>	<u>131,390</u>	<u>(126,734)</u>
Receipts Over (Under) Expenditures	4,312	3,639		
Unencumbered Cash, January 1	<u>119,638</u>	<u>123,950</u>		
Unencumbered Cash, December 31	<u>\$ 123,950</u>	<u>127,589</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>HOSPITAL</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 229,848	208,810	208,835	(25)
Delinquent Tax	957	6,423	3,000	3,423
Motor Vehicle Tax	17,160	23,739	23,798	(59)
Recreational Vehicle Tax	151	241	218	23
16/20M Vehicle Tax	349	380	605	(225)
Commercial Vehicle Tax	-	508	-	508
Total Cash Receipts	<u>248,465</u>	<u>240,101</u>	<u>236,456</u>	<u>3,645</u>
Expenditures:				
Remittance to Geary Community Hospital	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,535)	(9,899)		
Unencumbered Cash, January 1	<u>17,802</u>	<u>16,267</u>		
Unencumbered Cash, December 31	<u>\$ 16,267</u>	<u>6,368</u>		
 <b><u>SOLID WASTE ENVIRONMENTAL</u></b>				
Cash Receipts:				
Transfer from Solid Waste	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Capital Outlay	-	-	191,721	(191,721)
Contractual Services	-	-	3,000	(3,000)
Total Expenditures	<u>-</u>	<u>-</u>	<u>194,721</u>	<u>(194,721)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, January 1	<u>194,721</u>	<u>194,721</u>		
Unencumbered Cash, December 31	<u>\$ 194,721</u>	<u>194,721</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>NCK JUVENILE DETENTION CENTER</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 172,495	136,799	136,877	(78)
Delinquent Tax	920	5,781	2,500	3,281
Motor Vehicle Tax	17,450	17,989	17,861	128
Recreational Vehicle Tax	153	183	163	20
16/20 M Vehicle Tax	377	387	454	(67)
Commercial Vehicle Tax	-	381	-	381
Total Cash Receipts	<u>191,395</u>	<u>161,520</u>	<u>157,855</u>	<u>3,665</u>
Expenditures:				
Appropriations to Center	<u>153,428</u>	<u>167,847</u>	<u>167,847</u>	<u>-</u>
Receipts Over (Under) Expenditures	37,967	(6,327)		
Unencumbered Cash, January 1	9,992	47,959		
Unencumbered Cash, December 31	<u>\$ 47,959</u>	<u>41,632</u>		
<b><u>COURT TRUSTEE</u></b>				
Cash Receipts:				
Court Trustee Fees	<u>\$ 1,102,783</u>	<u>299,431</u>	<u>1,289,500</u>	<u>(990,069)</u>
Expenditures:				
Personal Services	630,660	379,106	731,844	(352,738)
Contractual Services	137,777	93,431	255,912	(162,481)
Commodities	10,832	6,491	12,700	(6,209)
Capital Outlay	700	21,627	19,400	2,227
Reimburse Employees' Benefits	<u>213,538</u>	<u>112,608</u>	<u>254,153</u>	<u>(141,545)</u>
Total Expenditures	<u>993,507</u>	<u>613,263</u>	<u>1,274,009</u>	<u>(660,746)</u>
Receipts Over (Under) Expenditures	109,276	(313,832)		
Unencumbered Cash, January 1	1,147,980	1,257,256		
Unencumbered Cash, December 31	<u>\$ 1,257,256</u>	<u>943,424</u>		



## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>ENHANCED 911</u></b>				
Cash Receipts:				
Transfer from E911 Cell Phone	\$ 291,960	-	15,775	(15,775)
Expenditures:				
Contractual Services	-	-	307,178	(307,178)
Capital Outlay	-	440	-	440
Total Expenditures	-	440	307,178	(306,738)
Receipts Over (Under) Expenditures	291,960	(440)		
Unencumbered Cash, January 1	15,217	307,177		
Unencumbered Cash, December 31	\$ 307,177	306,737		
 <b><u>SENATE BILL NO. 50 CO 911</u></b>				
Cash Receipts:				
Telephone Surcharges	\$ 226,600	212,678	220,000	(7,322)
Expenditures:				
Contractual Services	45,801	86,951	420,221	(333,270)
Commodities	39,798	239	-	239
Capital Outlay	-	62,276	-	62,276
Total Expenditures	85,599	149,466	420,221	(270,755)
Receipts Over (Under) Expenditures				
Unencumbered Cash, January 1	141,001	63,212		
Unencumbered Cash, December 31	170,221	311,222		
	\$ 311,222	374,434		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>PBC CLOUD COUNTY CC</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 31	165	100	65
CCCC Rent	65,363	111,536	132,000	(20,464)
Total Cash Receipts	<u>65,394</u>	<u>111,701</u>	<u>132,100</u>	<u>(20,399)</u>
Expenditures:				
Building Maintenance/Snow Removal	20,391	21,962	316,927	(294,965)
Reimburse Public Bulding Commission	-	35,790	86,000	(50,210)
Total Expenditures	<u>20,391</u>	<u>57,752</u>	<u>402,927</u>	<u>(345,175)</u>
Receipts Over (Under) Expenditures	45,003	53,949		
Unencumbered Cash, January 1	263,326	308,329		
Unencumbered Cash, December 31	<u>\$ 308,329</u>	<u>362,278</u>		
 <b><u>PBC PENNELL - COURTHOUSE</u></b>				
Cash Receipts:				
Rents	\$ 438,400	348,900	438,400	(89,500)
Expenditures:				
Rent to PBC	438,400	438,400	438,400	-
Receipts Over (Under) Expenditures	-	(89,500)		
Unencumbered Cash, January 1	31,223	31,223		
Unencumbered Cash, December 31	<u>\$ 31,223</u>	<u>(58,277)</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<b><u>CO. NEIGHBORHOOD REVITAL REBATE</u></b>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts:				
Ad Valorem Property Tax	\$ 586,787	518,084	518,054	30
Delinquent Tax	3,517	24,827	10,000	14,827
Motor Vehicle Tax	62,434	61,302	60,747	555
Recreational Vehicle Tax	549	623	556	67
16/20M Vehicle Tax	1,639	1,377	1,544	(167)
Commercial Vehicle Tax	-	1,296	-	1,296
Total Cash Receipts	<u>654,926</u>	<u>607,509</u>	<u>590,901</u>	<u>16,608</u>
Expenditures:				
Neighborhood Revitalization Rebates	<u>671,593</u>	<u>629,593</u>	<u>669,000</u>	<u>(39,407)</u>
Receipts Over (Under) Expenditures	(16,667)	(22,084)		
Unencumbered Cash, January 1	148,583	131,916		
Unencumbered Cash, December 31	<u>\$ 131,916</u>	<u>109,832</u>		
<b><u>THE BLUFFS TIF DISTRICT</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 444	1,914	1,000	914
Motor Vehicle Tax	358	-	-	-
Recreational Vehicle Tax	4	-	-	-
16/20M Vehicle Tax	346	-	-	-
Total Cash Receipts	<u>1,152</u>	<u>1,914</u>	<u>1,000</u>	<u>914</u>
Expenditures:				
Transfer to General	<u>-</u>	<u>9,018</u>	<u>9,018</u>	<u>-</u>
Receipts Over (Under) Expenditures	1,152	(7,104)		
Unencumbered Cash, January 1	24,290	25,442		
Unencumbered Cash, December 31	<u>\$ 25,442</u>	<u>18,338</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<b><u>FIRE DISTRICT NO. 1</u></b>	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
Cash Receipts:				
Ad Valorem Property Tax	\$ 186,848	180,382	175,791	4,591
Delinquent Tax	837	2,200	1,400	800
Motor Vehicle Tax	23,413	27,317	27,796	(479)
Recreational Vehicle Tax	373	474	436	38
16/20M Vehicle Tax	1,121	1,153	1,230	(77)
Commercial Vehicle Tax	-	1,122	-	1,122
Grant Monies	910	998	-	998
Sale of Assets	8,400	1,088	-	1,088
Insurance Proceeds	-	2,010	-	2,010
Other Receipts	1,010	777	-	777
Total Cash Receipts	<u>222,912</u>	<u>217,521</u>	<u>206,653</u>	<u>10,868</u>
Expenditures:				
Personal Services	76,583	84,404	84,124	280
Utilities	1,654	8,401	12,500	(4,099)
Parts and Supplies	26,224	38,600	19,640	18,960
Contractual Services	22,001	48,156	21,000	27,156
Capital Outlay	51,141	26,363	45,300	(18,937)
Reimburse Employees' Benefits	27,974	19,500	26,014	(6,514)
Transfer to Special Fire Protection	-	-	37,075	(37,075)
Total Expenditures	<u>205,577</u>	<u>225,424</u>	<u>245,653</u>	<u>(20,229)</u>
Receipts Over (Under) Expenditures	17,335	(7,903)		
Unencumbered Cash, January 1	68,530	85,865		
Unencumbered Cash, December 31	<u>\$ 85,865</u>	<u>77,962</u>		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<b><u>LIBRARY</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 66,108	64,155	62,751	1,404
Delinquent Tax	618	1,257	-	1,257
Motor Vehicle Tax	9,905	9,831	9,853	(22)
Recreational Vehicle Tax	136	144	130	14
16/20M Vehicle Tax	503	414	455	(41)
Commercial Vehicle Tax	-	300	-	300
Total Cash Receipts	<u>77,270</u>	<u>76,101</u>	<u>73,189</u>	<u>2,912</u>
Expenditures:				
Remittances to Dorothy Bramlage Library	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	2,270	1,101		
Unencumbered Cash, January 1	<u>3,472</u>	<u>5,742</u>		
Unencumbered Cash, December 31	<u>\$ 5,742</u>	<u>6,843</u>		
<b><u>WATER DISTRICTS NO. 2 &amp; 3</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,598	5,790	5,803	(13)
Delinquent Tax	55	397	100	297
Motor Vehicle Tax	1,047	1,123	921	202
Recreational Vehicle Tax	7	22	21	1
Collections	7,838	8,074	9,000	(926)
Total Cash Receipts	<u>14,545</u>	<u>15,406</u>	<u>15,845</u>	<u>(439)</u>
Expenditures:				
Personal Services	5,918	3,868	8,500	(4,632)
Contractual Services	4,790	1,682	1,500	182
Electricity	3,523	3,655	3,500	155
Tools, Parts & Supplies	1,683	2,349	2,500	(151)
Capital Outlay	1,089	-	5,845	(5,845)
Total Expenditures	<u>17,003</u>	<u>11,554</u>	<u>21,845</u>	<u>(10,291)</u>
Receipts Over (Under) Expenditures	(2,458)	3,852		
Unencumbered Cash, January 1	<u>5,235</u>	<u>2,777</u>		
Unencumbered Cash, December 31	<u>\$ 2,777</u>	<u>6,629</u>		

## GEARY COUNTY, KANSAS

## SPECIALPURPOSE FUNDS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

## REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>LAUREL CANYON SEWER DISTRICT</u></b>				
<b><u>A/K/A SEWER DISTRICT NO. 4</u></b>				
Cash Receipts:				
Ad Valorem Property Tax	\$ 5,598	5,790	5,803	(13)
Delinquent Tax	56	397	100	297
Motor Vehicle Tax	1,047	1,123	921	202
Recreational Vehicle Tax	7	22	21	1
Collections	6,911	7,430	7,500	(70)
Transfer from General	4,171	-	-	-
Total Cash Receipts	<u>17,790</u>	<u>14,762</u>	<u>14,345</u>	<u>417</u>
Expenditures:				
Personal Services	5,090	3,673	6,000	(2,327)
Electricity	1,259	1,660	2,000	(340)
Tools, Parts & Supplies	2,154	203	1,000	(797)
Contractual Services	9,669	6,294	5,000	1,294
Capital Outlay	-	-	2,345	(2,345)
Total Expenditures	<u>18,172</u>	<u>11,830</u>	<u>16,345</u>	<u>(4,515)</u>
Receipts Over (Under) Expenditures	(382)	2,932		
Unencumbered Cash, January 1	382	-		
Unencumbered Cash, December 31	<u>\$ -</u>	<u>2,932</u>		

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**SPECIAL LAW ENFORCEMENT\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Federal Reimbursements	\$ 45,000	45,000
Expenditures:		
Personal Services	26,171	24,652
Commodities	-	12,830
Capital Outlay	32,429	31,090
Total Expenditures	<u>58,600</u>	<u>68,572</u>
Receipts Over (Under) Expenditures	(13,600)	(23,572)
Unencumbered Cash, January 1	135,390	121,790
Unencumbered Cash, December 31	<u>\$ 121,790</u>	<u>98,218</u>

**JUVENILE DIVERSION\***

Cash Receipts:		
Fees	\$ 6,398	6,513
Expenditures:		
Personal Services	2,152	3,000
Contractual Services	3,469	962
Commodities	440	446
Total Expenditures	<u>6,061</u>	<u>4,408</u>
Receipts Over (Under) Expenditures	337	2,105
Unencumbered Cash, January 1	775	1,112
Unencumbered Cash, December 31	<u>\$ 1,112</u>	<u>3,217</u>

**EMERGENCY MGT MITIGATION GRANT\***

Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	500	500
Unencumbered Cash, December 31	<u>\$ 500</u>	<u>500</u>

\* Not Budgeted

**GEARY COUNTY, KANSAS**

**SPECIALPURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)**

**SPECIAL LAW ENFORCEMENT TRUST**  
**(SHERIFF DRUG FORFEITURE)\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Proceeds from Cases	\$ 525,583	1,606,339
Federal Forfeitures	4,095	-
State of Kansas	913	-
Sale of Assets	-	22,139
Miscellaneous	233	925
Total Cash Receipts	<u>530,824</u>	<u>1,629,403</u>
Expenditures:		
Contractual Services	-	114,538
Commodities	55,960	166,589
Capital Outlay	341,410	356,881
Reimburse Federal Sheriff Drug Forefeiture	-	4,095
Total Expenditures	<u>397,370</u>	<u>642,103</u>
Receipts Over (Under) Expenditures	133,454	987,300
Unencumbered Cash, January 1	349,095	482,549
Unencumbered Cash, December 31	<u>\$ 482,549</u>	<u>1,469,849</u>

**FEDERAL SHERIFF DRUG FORFEITURE\***

Cash Receipts:		
Proceeds from Cases	\$ -	40,002
Reimbursement from Special Law Enforcement Trust	-	4,095
Total Cash Receipts	<u>-</u>	<u>44,097</u>
Expenditures:		
Contractual Services	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	44,097
Unencumbered Cash, January 1	-	-
Unencumbered Cash, December 31	<u>\$ -</u>	<u>44,097</u>

\* Not Budgeted



## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**KANSAS DEPARTMENT OF CORRECTIONS\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
State of Kansas	\$ 553,363	548,345
Other Receipts	16,601	20,866
Total Cash Receipts	<u>569,964</u>	<u>569,211</u>
Expenditures:		
Administrative Staff:		
KDOC Personnel	222,888	248,264
KDOC Travel	3,968	9,351
KDOC Equipment	21,827	7,877
KDOC Supplies & Commodities	8,373	7,892
KDOC Contractual	17,221	13,998
KDOC Training	4,778	9,000
KDOC Rent/Facilities	40,142	32,590
KDOC Other Operations	4,937	4,692
Line Staff:		
KDOC Personnel	210,372	222,687
KDOC Supplies & Commodities	24	-
Total Expenditures	<u>534,530</u>	<u>556,351</u>
Receipts Over (Under) Expenditures	35,434	12,860
Unencumbered Cash, January 1	57,509	92,943
Unencumbered Cash, December 31	<u>\$ 92,943</u>	<u>105,803</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<u>JUVENILE JUSTICE AUTHORITY - SANCTION*</u>	<u>2013</u>	<u>2014</u>
Cash Receipts:		
State of Kansas	\$ 585,969	582,867
Miscellaneous	4,315	4,371
Total Cash Receipts	<u>590,284</u>	<u>587,238</u>
Expenditures:		
KDOC Personnel	494,466	500,734
KDOC Travel	14,857	(4,047)
KDOC Equipment	13,971	6,206
KDOC Supplies & Commodities	10,079	6,251
KDOC Contractual	8,733	6,089
KDOC Training	1,691	3,092
KDOC Rent/Facilities	46,116	35,848
KDOC Other Operations	2,196	22,901
KDOC Communication	6,457	5,949
Total Expenditures	<u>598,566</u>	<u>583,023</u>
Receipts Over (Under) Expenditures	(8,282)	4,215
Unencumbered Cash, January 1	15,940	7,658
Unencumbered Cash, December 31	<u>\$ 7,658</u>	<u>11,873</u>

\* Not Budgeted

**GEARY COUNTY, KANSAS**

**SPECIALPURPOSE FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2014**  
**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)**

**JUVENILE JUSTICE AUTHORITY - PREVENTION\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
State of Kansas	\$ 35,670	44,094
Miscellaneous Reimbursements	54	-
Total Cash Receipts	<u>35,724</u>	<u>44,094</u>
Expenditures:		
KDOC Personnel	28,311	36,132
KDOC Travel	264	1,123
KDOC Equipment	2,875	96
KDOC Supplies & Commodities	1,753	745
KDOC Contractual	414	509
KDOC Training	313	(334)
KDOC Rent/Facilities	2,172	1,549
KDOC Other Operations	622	677
KDOC Communication	229	144
Total Expenditures	<u>36,953</u>	<u>40,641</u>
Receipts Over (Under) Expenditures	(1,229)	3,453
Unencumbered Cash, January 1	986	(243)
Unencumbered Cash, December 31	<u>\$ (243)</u>	<u>3,210</u>

**EDUCATIONAL LIAISON FUND\***

Cash Receipts:		
Collections	\$ 50,881	26,438
Expenditures:		
KDOC Personnel	<u>10,089</u>	<u>35,508</u>
Receipts Over (Under) Expenditures	40,792	(9,070)
Unencumbered Cash, January 1	-	40,792
Unencumbered Cash, December 31	<u>\$ 40,792</u>	<u>31,722</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**COMMUNITY CORRECTION GRANTS\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Reimbursements/Fees	\$ 86,792	68,559
Expenditures:		
KDOC Personnel	30,645	33,958
KDOC Travel	64	94
KDOC Equipment	130	95
KDOC Supplies & Commodities	375	660
KDOC Contractual	304	208
KDOC Training	44	138
KDOC Rent/Facilities	2,172	1,869
KDOC Other Operations	31,685	35,780
KDOC Communication	128	157
Total Expenditures	<u>65,547</u>	<u>72,959</u>
Receipts Over (Under) Expenditures	21,245	(4,400)
Unencumbered Cash, January 1	2,325	23,570
Unencumbered Cash, December 31	<u>\$ 23,570</u>	<u>19,170</u>

**JJA SUPPLEMENTAL FUNDS\***

Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
KDOC Travel	-	80
KDOC Training	-	3,083
KDOC Rent/Facilities	50	-
KDOC Other Operations	-	45
Total Expenditures	<u>50</u>	<u>3,208</u>
Receipts Over (Under) Expenditures	(50)	(3,208)
Unencumbered Cash, January 1	9,871	9,821
Unencumbered Cash, December 31	<u>\$ 9,821</u>	<u>6,613</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**EMERGENCY MANAGEMENT GRANT\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
State of Kansas	\$ 20,590	-
Miscellaneous	-	-
Total Cash Receipts	<u>20,590</u>	<u>-</u>
Expenditures:		
Contractual Services	-	-
Receipts Over (Under) Expenditures	20,590	-
Unencumbered Cash, January 1	2,807	23,397
Unencumbered Cash, December 31	<u>\$ 23,397</u>	<u>23,397</u>

**FIRE GRANT\***

Cash Receipts:		
Auction Proceeds	\$ -	-
Expenditures:		
Commodities	-	-
Capital Outlay	-	-
Building Maintenance & Repair	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	6,609	6,609
Unencumbered Cash, December 31	<u>\$ 6,609</u>	<u>6,609</u>

**CITIZENS CORP GRANT\***

Cash Receipts:		
State of Kansas	\$ -	-
Expenditures:		
Reimburse General Fund	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	5,950	5,950
Unencumbered Cash, December 31	<u>\$ 5,950</u>	<u>5,950</u>

GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**COUNTY ATTORNEY DRUG FORFEITURE\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Forfeiture Fees	<u>\$ 166,699</u>	<u>\$ 494,392</u>
Expenditures:		
Personal Services	71,638	128,850
Miscellaneous	<u>988</u>	<u>18,215</u>
Total Expenditures	<u>72,626</u>	<u>147,065</u>
Receipts Over (Under) Expenditures	94,073	347,327
Unencumbered Cash, January 1	<u>85,033</u>	<u>179,106</u>
Unencumbered Cash, December 31	<u><u>\$ 179,106</u></u>	<u><u>526,433</u></u>

**REGISTER OF DEEDS - TECHNOLOGY\***

Cash Receipts:		
Collections	<u>\$ 43,698</u>	<u>36,926</u>
Expenditures:		
Contractual Services	-	51,069
Commodities	37,868	1,140
Capital Outlay	<u>200</u>	<u>-</u>
Total Expenditures	<u>38,068</u>	<u>52,209</u>
Receipts Over (Under) Expenditures	5,630	(15,283)
Unencumbered Cash, January 1	<u>51,315</u>	<u>56,945</u>
Unencumbered Cash, December 31	<u><u>\$ 56,945</u></u>	<u><u>41,662</u></u>

**EQUIPMENT RESERVE\***

Cash Receipts:		
Transfer from General	\$ 105,994	30,000
Transfer from Road & Bridge	<u>140,000</u>	<u>-</u>
Total Cash Receipts	<u>245,994</u>	<u>30,000</u>
Expenditures:		
Capital Outlay - Rebuild Motor Grader	123,332	137,643
Capital Outlay - Manatron	<u>24,875</u>	<u>-</u>
Total Expenditures	<u>148,207</u>	<u>137,643</u>
Receipts Over (Under) Expenditures	97,787	(107,643)
Unencumbered Cash, January 1	<u>340,369</u>	<u>438,156</u>
Unencumbered Cash, December 31	<u><u>\$ 438,156</u></u>	<u><u>330,513</u></u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

SPECIALPURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
 REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

<b><u>FD #1 - SPECIAL FIRE PROTECTION RESERVE*</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>
Cash Receipts:		
Miscellaneous - Lyon Township	\$ -	45
Expenditures:		
Capital Outlay	26,464	4,734
Receipts Over (Under) Expenditures	(26,464)	(4,689)
Unencumbered Cash, January 1	31,198	4,734
Unencumbered Cash, December 31	<u>\$ 4,734</u>	<u>45</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	Actual	Actual	Budget	Over (Under)
<b><u>BOND &amp; INTEREST</u></b>				
Cash Receipts:				
Delinquent Tax	\$ 46	63	-	63
Expenditures:				
Transfer to General Fund	-	425	425	-
Receipts Over (Under) Expenditures	46	(362)		
Unencumbered Cash, January 1	478	524		
Unencumbered Cash, December 31	<u>\$ 524</u>	<u>162</u>		

**HOSPITAL IMPROVEMENT 2006 (G.O. BOND)**

Cash Receipts:				
Ad Valorem Property Tax	\$ 866,385	872,448	872,431	17
Delinquent Tax	5,459	33,465	18,000	15,465
Motor Vehicle Tax	89,735	90,416	89,701	715
Recreational Vehicle Tax	-	-	820	(820)
16/20M Vehicle Tax	3,194	2,898	2,281	617
Commercial Vehicle Tax	-	1,913	-	1,913
Sales Tax	1,280,800	1,253,219	1,000,000	253,219
Interest Income	154	-	-	-
Total Cash Receipts	<u>2,245,727</u>	<u>2,254,359</u>	<u>1,983,233</u>	<u>271,126</u>
Expenditures:				
Bond Principal	670,000	755,000	755,000	-
Bond Interest	1,482,456	1,438,906	1,441,000	(2,094)
Maintain Account Balance	-	-	458,000	(458,000)
Total Expenditures	<u>2,152,456</u>	<u>2,193,906</u>	<u>2,654,000</u>	<u>(460,094)</u>
Receipts Over (Under) Expenditures	93,271	60,453		
Unencumbered Cash, January 1	867,489	960,760		
Unencumbered Cash, December 31	<u>\$ 960,760</u>	<u>1,021,213</u>		



**GEARY COUNTY, KANSAS**

**BOND AND INTEREST FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

**(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)**

**HOSPITAL G.O. BOND - DEBT RESERVE\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Bond Proceeds	\$ -	-
Expenditures:	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, January 1	1,000,000	1,000,000
Unencumbered Cash, December 31	<u>\$ 1,000,000</u>	<u>1,000,000</u>

**ROCKWOOD WEST\***

Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Transfer to General	-	2,508
Receipts Over (Under) Expenditures	-	(2,508)
Unencumbered Cash, January 1	2,508	2,508
Unencumbered Cash, December 31	<u>\$ 2,508</u>	<u>-</u>

**REFUNDING BONDS - BENEFIT DISTRICTS\***

Cash Receipts:		
Bond Proceeds	\$ 360,000	-
Transfer from General	36,428	-
Refunds	2,815	-
Special Assessments	-	43,768
Total Cash Receipts	<u>399,243</u>	<u>43,768</u>
Expenditures:		
Payoff Old Benefit District Bonds	255,520	-
Costs of Issuance	15,781	-
Underwriter	1,800	-
Escrow Agent	86,900	-
Bond Principal	35,000	40,000
Bond Interest	1,427	1,651
Total Expenditures	<u>396,428</u>	<u>41,651</u>
Receipts Over (Under) Expenditures	2,815	2,117
Unencumbered Cash, January 1	-	2,815
Unencumbered Cash, December 31	<u>\$ 2,815</u>	<u>4,932</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

BOND AND INTEREST FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

FOR THE YEAR ENDED DECEMBER 31, 2014

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

**COUNTRY MEADOWS\***

	<u>2013</u>	<u>2014</u>
Cash Receipts:		
Special Assessments	\$ -	-
Expenditures:		
Transfer to General	-	4,468
Receipts Over (Under) Expenditures	-	(4,468)
Unencumbered Cash, January 1	4,468	4,468
Unencumbered Cash, December 31	<u>\$ 4,468</u>	<u>-</u>

\* Not Budgeted

## GEARY COUNTY, KANSAS

BUSINESS FUNDSSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETREGULATORY BASISFOR THE YEAR ENDED DECEMBER 31, 2014(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2013)

	2013	2014		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
<b><u>WASTE DISPOSAL</u></b>				
Cash Receipts:				
User Fees	\$ 1,752,055	1,871,631	2,000,000	(128,369)
Freon	380	420	1,000	(580)
Interest on Idle Funds	547	539	300	239
Total Cash Receipts	<u>1,752,982</u>	<u>1,872,590</u>	<u>2,001,300</u>	<u>(128,710)</u>
Expenditures:				
Personal Services	-	14,981	26,660	(11,679)
Contractual Services	1,796,217	1,817,153	1,939,921	(122,768)
Commodities	10,159	4,173	10,000	(5,827)
Capital Outlany	431	-	-	-
Household Hazardous Waste	14,904	14,863	20,000	(5,137)
Reimburse Employees' Benefits	5,464	5,459	4,920	539
Total Expenditures	<u>1,827,175</u>	<u>1,856,629</u>	<u>2,001,501</u>	<u>(144,872)</u>
Receipts Over (Under) Expenditures	(74,193)	15,961		
Unencumbered Cash, January 1	<u>120,704</u>	<u>46,511</u>		
Unencumbered Cash, December 31	<u>\$ 46,511</u>	<u>62,472</u>		

## GEARY COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Distributable Funds:</b>				
Current Tax	\$ 18,786,349	34,252,614	33,557,450	19,481,513
Delinquent Personal Tax	214,641	105,754	108,361	212,034
Real Estate Redemptions	1,283,191	820,720	1,270,057	833,854
Advance Tax	-	5,948	5,948	-
Vehicle Personal Tax	100,420	2,683,987	2,675,129	109,278
Rental Vehicle Excise Tax	-	36,925	36,925	-
Recreational Vehicle Tax	868	24,873	25,419	322
KS Intrastate CMV Fee	-	78,836	78,728	108
CMV County Fees	-	1,953	-	1,953
Escaped Taxes	2,735	433	2,735	433
Neighborhood Revitalization	2,072	1,655,290	1,657,362	-
Bluffs TIF District	-	422,555	422,555	-
Compensating Use Tax	102,578	1,477,504	1,486,946	93,136
Motor Vehicle	7,216	1,523,815	1,523,815	7,216
Freedom Park	19,107	850	45	19,912
County School Foundation	114	-	-	114
Cash Short/Over	(3,828)	1,258	1,024	(3,594)
Auto Special	47,472	275,154	283,286	39,340
Prosecuting Attorney	12,084	7,037	5,649	13,472
Fish & Game Licenses	-	1,419	1,306	113
Special Fish & Game	-	72	72	-
Hatchery Fees	70	-	-	70
Stray Animals	58	-	-	58
Milford Dam Flood Control	-	98,730	98,730	-
Escrow Fees	51,540	146,114	172,901	24,753
Suspense	1,825	84,713	85,836	702
Payroll Clearing Fund	-	5,566,158	5,566,158	-
<b>Total Distributable Fund</b>	<b>20,628,512</b>	<b>49,272,712</b>	<b>49,066,437</b>	<b>20,834,787</b>
<b>State Funds:</b>				
Educational Building	6,164	254,949	256,144	4,969
Institutional Building	2,985	127,257	127,866	2,376
General	1	1	2	-
<b>Total State Funds</b>	<b>9,150</b>	<b>382,207</b>	<b>384,012</b>	<b>7,345</b>
<b>Subdivision Funds:</b>				
School Districts	174,065	10,741,152	10,786,452	128,765
School Distr Gen Funds to State	-	91,981	91,981	-
Townships	2,223	54,373	48,511	8,085
Cemeteries	1,730	39,015	34,520	6,225
Cities	18,974	11,910,703	11,920,202	9,475
Watersheds	1,241	5,796	5,743	1,294
Dwight Fire Dist. No. 6	145	4,523	4,489	179
Wabaunsee Fire & Ambulance	181	12,158	12,117	222
<b>Total Subdivision Funds</b>	<b>198,559</b>	<b>22,859,701</b>	<b>22,904,015</b>	<b>154,245</b>

## GEARY COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Office Cash:				
Animal Shelter	\$ 50	-	-	50
Appraiser	68	230	218	80
Clerk of District Court	169,488	2,577,365	1,736,997	1,009,856
Convention & Tourism	395	1,588	1,552	431
County Attorney	60,133	133,777	107,112	86,798
County Clerk	11,179	32,027	35,243	7,963
Court Trustee	79,176	241,954	180,961	140,169
Highway Department	118	375	391	102
Law Library	284,760	30,468	31,744	283,484
Noxious Weed	29	-	1	28
Register of Deeds	7,811	515,451	514,423	8,839
Sheriff/Jail	254,975	932,693	978,230	209,438
Transfer Station/HHW	496	-	3	493
Treasurer - Special Auto	19,832	28,582	30,953	17,461
Total Office Cash	<u>888,510</u>	<u>1,536,826</u>	<u>3,617,828</u>	<u>1,765,192</u>
Total Agency Funds	<u>\$ 21,724,731</u>	<u>74,051,446</u>	<u>75,972,292</u>	<u>22,761,569</u>